

Tabulasi 100 Responden Penerapan e-Filing

| No Respondem | Penerapan E-filing | | | | | | | TOTAL | MEAN |
|--------------|--------------------|------|------|------|------|------|------|-------|---------|
| | PEF1 | PEF2 | PEF3 | PEF4 | PEF5 | PEF6 | PEF7 | | |
| 1 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 25 | 357.143 |
| 2 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 25 | 357.143 |
| 3 | 4 | 4 | 4 | 4 | 3 | 3 | 2 | 24 | 342.857 |
| 4 | 5 | 5 | 3 | 3 | 4 | 4 | 4 | 28 | 4 |
| 5 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 25 | 357.143 |
| 6 | 3 | 4 | 3 | 3 | 4 | 5 | 4 | 26 | 371.429 |
| 7 | 3 | 3 | 5 | 5 | 4 | 4 | 4 | 28 | 4 |
| 8 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 24 | 342.857 |
| 9 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 23 | 328.571 |
| 10 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 18 | 257.143 |
| 11 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 29 | 414.286 |
| 12 | 3 | 4 | 3 | 3 | 2 | 4 | 1 | 20 | 285.714 |
| 13 | 5 | 4 | 2 | 2 | 3 | 4 | 4 | 24 | 342.857 |
| 14 | 5 | 4 | 2 | 2 | 5 | 4 | 4 | 26 | 371.429 |
| 15 | 3 | 3 | 3 | 3 | 2 | 4 | 3 | 21 | 3 |
| 16 | 4 | 3 | 3 | 2 | 4 | 4 | 3 | 23 | 328.571 |
| 17 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 24 | 342.857 |
| 18 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 24 | 342.857 |
| 19 | 3 | 4 | 1 | 1 | 4 | 4 | 4 | 21 | 3 |
| 20 | 4 | 5 | 2 | 2 | 4 | 4 | 4 | 25 | 357.143 |
| 21 | 4 | 4 | 2 | 2 | 2 | 4 | 4 | 22 | 314.286 |
| 22 | 2 | 2 | 4 | 4 | 4 | 4 | 2 | 22 | 314.286 |
| 23 | 5 | 5 | 2 | 2 | 4 | 4 | 4 | 26 | 371.429 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 25 | 4 | 3 | 3 | 3 | 5 | 4 | 3 | 25 | 357.143 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 27 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 23 | 328.571 |
| 28 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 23 | 328.571 |
| 29 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 25 | 357.143 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 31 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 25 | 357.143 |
| 32 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 27 | 385.714 |
| 33 | 4 | 3 | 2 | 3 | 4 | 5 | 4 | 25 | 357.143 |
| 34 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 24 | 342.857 |
| 35 | 5 | 4 | 5 | 2 | 4 | 4 | 4 | 28 | 4 |
| 36 | 4 | 4 | 2 | 3 | 4 | 4 | 4 | 25 | 357.143 |
| 37 | 4 | 4 | 3 | 2 | 5 | 5 | 4 | 27 | 385.714 |

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|----|---|---|---|---|---|---|---|-----------|----------------|
| 38 | 5 | 4 | 2 | 2 | 5 | 4 | 5 | 27 | 385.714 |
| 39 | 4 | 3 | 4 | 2 | 5 | 5 | 4 | 27 | 385.714 |
| 40 | 4 | 3 | 3 | 4 | 5 | 5 | 4 | 28 | 4 |
| 41 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 31 | 442.857 |
| 42 | 4 | 5 | 4 | 2 | 4 | 4 | 3 | 26 | 371.429 |
| 43 | 4 | 3 | 4 | 2 | 5 | 4 | 4 | 26 | 371.429 |
| 44 | 3 | 4 | 4 | 2 | 4 | 4 | 3 | 24 | 342.857 |
| 45 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 31 | 442.857 |
| 46 | 3 | 5 | 4 | 2 | 4 | 4 | 3 | 25 | 357.143 |
| 47 | 2 | 3 | 4 | 5 | 4 | 4 | 4 | 26 | 371.429 |
| 48 | 4 | 4 | 2 | 1 | 4 | 4 | 4 | 23 | 328.571 |
| 49 | 5 | 4 | 4 | 2 | 4 | 4 | 4 | 27 | 385.714 |
| 50 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 | 414.286 |
| 51 | 3 | 4 | 3 | 4 | 5 | 4 | 3 | 26 | 371.429 |
| 52 | 4 | 3 | 2 | 2 | 4 | 5 | 3 | 23 | 328.571 |
| 53 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 24 | 342.857 |
| 54 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 55 | 3 | 3 | 4 | 2 | 4 | 4 | 3 | 23 | 328.571 |
| 56 | 3 | 5 | 4 | 3 | 4 | 4 | 2 | 25 | 357.143 |
| 57 | 4 | 4 | 2 | 5 | 2 | 4 | 5 | 26 | 371.429 |
| 58 | 2 | 2 | 4 | 2 | 4 | 4 | 3 | 21 | 3 |
| 59 | 4 | 4 | 2 | 2 | 2 | 4 | 3 | 21 | 3 |
| 60 | 4 | 4 | 5 | 4 | 2 | 5 | 5 | 29 | 414.286 |
| 61 | 4 | 3 | 4 | 2 | 3 | 4 | 4 | 24 | 342.857 |
| 62 | 3 | 3 | 2 | 4 | 2 | 4 | 3 | 21 | 3 |
| 63 | 4 | 4 | 3 | 3 | 3 | 5 | 4 | 26 | 371.429 |
| 64 | 4 | 3 | 2 | 2 | 4 | 4 | 3 | 22 | 314.286 |
| 65 | 5 | 2 | 3 | 4 | 2 | 5 | 4 | 25 | 357.143 |
| 66 | 2 | 4 | 4 | 1 | 2 | 4 | 4 | 21 | 3 |
| 67 | 4 | 4 | 4 | 4 | 3 | 4 | 1 | 24 | 342.857 |
| 68 | 5 | 2 | 2 | 2 | 5 | 5 | 5 | 26 | 371.429 |
| 69 | 3 | 3 | 5 | 4 | 5 | 3 | 3 | 26 | 371.429 |
| 70 | 3 | 4 | 4 | 2 | 3 | 4 | 4 | 24 | 342.857 |
| 71 | 4 | 5 | 3 | 2 | 4 | 3 | 2 | 23 | 328.571 |
| 72 | 2 | 3 | 4 | 4 | 4 | 3 | 3 | 23 | 328.571 |
| 73 | 3 | 2 | 1 | 1 | 1 | 5 | 3 | 16 | 228.571 |
| 74 | 4 | 5 | 2 | 1 | 3 | 5 | 5 | 25 | 357.143 |
| 75 | 5 | 3 | 3 | 1 | 3 | 4 | 4 | 23 | 328.571 |
| 76 | 4 | 4 | 3 | 2 | 4 | 5 | 4 | 26 | 371.429 |
| 77 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 31 | 442.857 |
| 78 | 4 | 4 | 3 | 2 | 4 | 5 | 4 | 26 | 371.429 |

| | | | | | | | | | |
|------|-------------|-------------|------------|-------------|-------------|-------------|-------------|--------------|----------------|
| 79 | 3 | 3 | 2 | 3 | 4 | 5 | 4 | 24 | 342.857 |
| 80 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 81 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 | 5 |
| 82 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 27 | 385.714 |
| 83 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 | 5 |
| 84 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 | 414.286 |
| 85 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 | 5 |
| 86 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 88 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 30 | 428.571 |
| 89 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 | 5 |
| 90 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 | 414.286 |
| 91 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 31 | 442.857 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 93 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 30 | 428.571 |
| 94 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 30 | 428.571 |
| 95 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 30 | 428.571 |
| 96 | 3 | 4 | 5 | 3 | 4 | 3 | 4 | 26 | 371.429 |
| 97 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 98 | 2 | 4 | 4 | 4 | 4 | 2 | 4 | 24 | 342.857 |
| 99 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 100 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| MEAN | 3,84 | 3,78 | 3,4 | 3,15 | 3,81 | 4,14 | 3,76 | 25,88 | 369.714 |

Tabulasi 100 Responden Tingkat Pemahaman Perpajakan

| NO Responden | Tingkat Pemahaman Perpajakan | | | | | | TOTAL | MEAN |
|--------------|------------------------------|-------|-------|-------|-------|-------|-------|-----------|
| | TPP 1 | TPP 2 | TPP 3 | TPP 4 | TPP 5 | TPP 6 | | |
| 1 | 4 | 4 | 4 | 4 | 2 | 4 | 22 | 3.142.857 |
| 2 | 5 | 4 | 4 | 4 | 2 | 4 | 23 | 3.285.714 |
| 3 | 4 | 1 | 4 | 4 | 2 | 2 | 17 | 2.428.571 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 4.285.714 |
| 5 | 5 | 4 | 5 | 5 | 4 | 5 | 28 | 4 |
| 6 | 4 | 4 | 4 | 4 | 2 | 4 | 22 | 3.142.857 |
| 7 | 4 | 1 | 4 | 4 | 2 | 2 | 17 | 2.428.571 |
| 8 | 4 | 4 | 4 | 4 | 2 | 4 | 22 | 3.142.857 |
| 9 | 4 | 3 | 3 | 4 | 3 | 3 | 20 | 2.857.143 |
| 10 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 4.285.714 |
| 11 | 4 | 3 | 4 | 4 | 4 | 4 | 23 | 3.285.714 |
| 12 | 5 | 5 | 4 | 5 | 4 | 5 | 28 | 4 |
| 13 | 4 | 4 | 4 | 4 | 2 | 4 | 22 | 3.142.857 |
| 14 | 3 | 2 | 1 | 2 | 1 | 1 | 10 | 1.428.571 |
| 15 | 4 | 5 | 5 | 5 | 5 | 4 | 28 | 4 |
| 16 | 5 | 4 | 3 | 5 | 4 | 2 | 23 | 3.285.714 |
| 17 | 4 | 4 | 4 | 4 | 4 | 3 | 23 | 3.285.714 |
| 18 | 5 | 4 | 5 | 5 | 4 | 3 | 26 | 3.714.286 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 3.428.571 |
| 20 | 1 | 1 | 2 | 1 | 1 | 1 | 7 | 1 |
| 21 | 5 | 5 | 4 | 5 | 4 | 4 | 27 | 3.857.143 |
| 22 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 4.285.714 |
| 23 | 4 | 3 | 4 | 4 | 4 | 3 | 22 | 3.142.857 |
| 24 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 4.285.714 |
| 25 | 5 | 4 | 5 | 5 | 5 | 5 | 29 | 4.142.857 |
| 26 | 5 | 5 | 4 | 4 | 4 | 4 | 26 | 3.714.286 |
| 27 | 5 | 5 | 5 | 5 | 3 | 4 | 27 | 3.857.143 |
| 28 | 5 | 5 | 5 | 5 | 5 | 4 | 29 | 4.142.857 |
| 29 | 5 | 4 | 4 | 4 | 4 | 4 | 25 | 3.571.429 |
| 30 | 5 | 4 | 5 | 4 | 4 | 3 | 25 | 3.571.429 |
| 31 | 5 | 4 | 4 | 3 | 5 | 4 | 25 | 3.571.429 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 3.428.571 |
| 33 | 5 | 5 | 5 | 4 | 3 | 4 | 26 | 3.714.286 |
| 34 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 4.285.714 |
| 35 | 5 | 3 | 5 | 4 | 4 | 5 | 26 | 3.714.286 |
| 36 | 5 | 2 | 4 | 5 | 2 | 3 | 21 | 3 |
| 37 | 5 | 4 | 4 | 3 | 4 | 4 | 24 | 3.428.571 |

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| 38 | 5 | 4 | 4 | 3 | 4 | 4 | 24 | 3.428.571 |
| 39 | 5 | 3 | 4 | 4 | 5 | 5 | 26 | 3.714.286 |
| 40 | 4 | 3 | 5 | 3 | 4 | 4 | 23 | 3.285.714 |
| 41 | 4 | 4 | 4 | 4 | 4 | 3 | 23 | 3.285.714 |
| 42 | 4 | 3 | 3 | 2 | 5 | 4 | 21 | 3 |
| 43 | 5 | 5 | 5 | 4 | 4 | 4 | 27 | 3.857.143 |
| 44 | 4 | 3 | 4 | 4 | 2 | 4 | 21 | 3 |
| 45 | 5 | 3 | 4 | 4 | 4 | 5 | 25 | 3.571.429 |
| 46 | 4 | 5 | 3 | 3 | 4 | 4 | 23 | 3.285.714 |
| 47 | 5 | 4 | 3 | 5 | 2 | 5 | 24 | 3.428.571 |
| 48 | 5 | 5 | 5 | 3 | 5 | 4 | 27 | 3.857.143 |
| 49 | 4 | 4 | 4 | 3 | 4 | 4 | 23 | 3.285.714 |
| 50 | 5 | 4 | 4 | 4 | 4 | 4 | 25 | 3.571.429 |
| 51 | 4 | 3 | 5 | 4 | 5 | 5 | 26 | 3.714.286 |
| 52 | 5 | 5 | 4 | 5 | 4 | 3 | 26 | 3.714.286 |
| 53 | 4 | 4 | 5 | 4 | 4 | 4 | 25 | 3.571.429 |
| 54 | 4 | 3 | 4 | 4 | 4 | 4 | 23 | 3.285.714 |
| 55 | 4 | 4 | 4 | 5 | 4 | 4 | 25 | 3.571.429 |
| 56 | 4 | 1 | 5 | 4 | 3 | 3 | 20 | 2.857.143 |
| 57 | 4 | 4 | 4 | 4 | 5 | 4 | 25 | 3.571.429 |
| 58 | 4 | 4 | 3 | 4 | 4 | 3 | 22 | 3.142.857 |
| 59 | 4 | 4 | 4 | 5 | 4 | 2 | 23 | 3.285.714 |
| 60 | 4 | 3 | 4 | 4 | 4 | 4 | 23 | 3.285.714 |
| 61 | 4 | 4 | 4 | 4 | 3 | 3 | 22 | 3.142.857 |
| 62 | 5 | 3 | 4 | 5 | 5 | 4 | 26 | 3.714.286 |
| 63 | 4 | 3 | 4 | 3 | 4 | 5 | 23 | 3.285.714 |
| 64 | 4 | 4 | 4 | 3 | 3 | 4 | 22 | 3.142.857 |
| 65 | 5 | 2 | 5 | 4 | 4 | 3 | 23 | 3.285.714 |
| 66 | 5 | 3 | 5 | 4 | 5 | 4 | 26 | 3.714.286 |
| 67 | 4 | 2 | 4 | 4 | 2 | 4 | 20 | 2.857.143 |
| 68 | 5 | 5 | 5 | 4 | 4 | 3 | 26 | 3.714.286 |
| 69 | 5 | 4 | 4 | 3 | 3 | 4 | 23 | 3.285.714 |
| 70 | 4 | 3 | 4 | 3 | 3 | 4 | 21 | 3 |
| 71 | 4 | 3 | 4 | 3 | 3 | 4 | 21 | 3 |
| 72 | 4 | 4 | 4 | 4 | 3 | 3 | 22 | 3.142.857 |
| 73 | 3 | 4 | 3 | 5 | 5 | 4 | 24 | 3.428.571 |
| 74 | 5 | 5 | 4 | 4 | 5 | 4 | 27 | 3.857.143 |
| 75 | 4 | 3 | 5 | 3 | 4 | 3 | 22 | 3.142.857 |
| 76 | 3 | 4 | 3 | 5 | 5 | 4 | 24 | 3.428.571 |
| 77 | 3 | 4 | 5 | 4 | 1 | 4 | 21 | 3 |
| 78 | 4 | 3 | 4 | 5 | 3 | 4 | 23 | 3.285.714 |

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| 79 | 4 | 3 | 3 | 3 | 3 | 3 | 19 | 2.714.286 |
| 80 | 4 | 3 | 4 | 3 | 4 | 3 | 21 | 3 |
| 81 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 4.285.714 |
| 82 | 3 | 4 | 4 | 4 | 3 | 4 | 22 | 3.142.857 |
| 83 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 4.285.714 |
| 84 | 5 | 4 | 4 | 5 | 4 | 4 | 26 | 3.714.286 |
| 85 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 4.285.714 |
| 86 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 3.428.571 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 3.428.571 |
| 88 | 4 | 4 | 5 | 4 | 4 | 4 | 25 | 3.571.429 |
| 89 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 4.285.714 |
| 90 | 4 | 5 | 4 | 4 | 4 | 5 | 26 | 3.714.286 |
| 91 | 4 | 5 | 5 | 4 | 4 | 5 | 27 | 3.857.143 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 3.428.571 |
| 93 | 4 | 4 | 4 | 5 | 5 | 4 | 26 | 3.714.286 |
| 94 | 4 | 5 | 4 | 5 | 5 | 5 | 28 | 4 |
| 95 | 4 | 4 | 5 | 4 | 4 | 4 | 25 | 3.571.429 |
| 96 | 5 | 4 | 5 | 4 | 5 | 4 | 27 | 3.857.143 |
| 97 | 4 | 4 | 4 | 4 | 4 | 5 | 25 | 3.571.429 |
| 98 | 4 | 4 | 2 | 4 | 4 | 5 | 23 | 3.285.714 |
| 99 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 3.428.571 |
| 100 | 4 | 4 | 4 | 4 | 3 | 4 | 23 | 3.285.714 |
| MEAN | 4,34 | 3,84 | 4,17 | 4,08 | 3,81 | 3,92 | 24,16 | 3071429 |

Tabulasi 100 Responden Kesadaran Wajib Pajak

| No Responden | Kesadaran Wajib Pajak | | | | | | | TOTAL | MEAN |
|--------------|-----------------------|-------|-------|-------|-------|-------|-------|-----------|----------|
| | KWP 1 | KWP 2 | KWP 3 | KWP 4 | KWP 5 | KWP 6 | KWP 7 | | |
| 1 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 25 | 3,571429 |
| 2 | 3 | 2 | 4 | 3 | 4 | 4 | 4 | 24 | 3,428571 |
| 3 | 5 | 3 | 4 | 5 | 2 | 4 | 4 | 27 | 3,857143 |
| 4 | 5 | 2 | 4 | 5 | 3 | 3 | 3 | 25 | 3,571429 |
| 5 | 3 | 3 | 4 | 2 | 3 | 3 | 3 | 21 | 3 |
| 6 | 3 | 3 | 5 | 4 | 4 | 3 | 3 | 25 | 3,571429 |
| 7 | 3 | 2 | 4 | 3 | 4 | 4 | 3 | 23 | 3,285714 |
| 8 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 24 | 3,428571 |
| 9 | 3 | 3 | 4 | 5 | 5 | 5 | 3 | 28 | 4 |
| 10 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 23 | 3,285714 |
| 11 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 29 | 4,142857 |
| 12 | 3 | 4 | 4 | 5 | 3 | 4 | 4 | 27 | 3,857143 |
| 13 | 4 | 5 | 4 | 5 | 3 | 3 | 4 | 28 | 4 |
| 14 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 26 | 3,714286 |
| 15 | 4 | 3 | 4 | 3 | 3 | 3 | 5 | 25 | 3,571429 |
| 16 | 3 | 4 | 3 | 3 | 5 | 2 | 5 | 25 | 3,571429 |
| 17 | 4 | 4 | 3 | 5 | 4 | 2 | 4 | 26 | 3,714286 |
| 18 | 3 | 3 | 5 | 5 | 4 | 4 | 4 | 28 | 4 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 20 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 23 | 3,285714 |
| 21 | 4 | 5 | 3 | 5 | 3 | 3 | 3 | 26 | 3,714286 |
| 22 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 24 | 3,428571 |
| 23 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 28 | 4 |
| 24 | 3 | 5 | 4 | 5 | 3 | 3 | 3 | 26 | 3,714286 |
| 25 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 31 | 4,428571 |
| 26 | 3 | 5 | 3 | 5 | 4 | 2 | 2 | 24 | 3,428571 |
| 27 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 33 | 4,714286 |
| 28 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 32 | 4,571429 |
| 29 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 24 | 3,428571 |
| 30 | 2 | 3 | 4 | 4 | 4 | 3 | 3 | 23 | 3,285714 |
| 31 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 26 | 3,714286 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 33 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 27 | 3,857143 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 35 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 29 | 4,142857 |
| 36 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 26 | 3,714286 |
| 37 | 3 | 3 | 4 | 5 | 4 | 3 | 4 | 26 | 3,714286 |

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|----|---|---|---|---|---|---|---|-----------|----------|
| 38 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 26 | 3,714286 |
| 39 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 25 | 3,571429 |
| 40 | 4 | 3 | 3 | 5 | 4 | 4 | 5 | 28 | 4 |
| 41 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 26 | 3,714286 |
| 42 | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 25 | 3,571429 |
| 43 | 3 | 2 | 3 | 4 | 4 | 4 | 5 | 25 | 3,571429 |
| 44 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 25 | 3,571429 |
| 45 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 28 | 4 |
| 46 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 24 | 3,428571 |
| 47 | 4 | 1 | 2 | 4 | 3 | 3 | 3 | 20 | 2,857143 |
| 48 | 4 | 3 | 4 | 5 | 3 | 5 | 3 | 27 | 3,857143 |
| 49 | 2 | 3 | 2 | 4 | 3 | 2 | 4 | 20 | 2,857143 |
| 50 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 30 | 4,285714 |
| 51 | 4 | 3 | 4 | 5 | 3 | 5 | 3 | 27 | 3,857143 |
| 52 | 3 | 4 | 4 | 4 | 3 | 5 | 3 | 26 | 3,714286 |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 54 | 3 | 3 | 3 | 5 | 3 | 3 | 3 | 23 | 3,285714 |
| 55 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 27 | 3,857143 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 57 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 29 | 4,142857 |
| 58 | 3 | 4 | 3 | 5 | 4 | 4 | 4 | 27 | 3,857143 |
| 59 | 4 | 3 | 3 | 4 | 2 | 2 | 2 | 20 | 2,857143 |
| 60 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 29 | 4,142857 |
| 61 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 25 | 3,571429 |
| 62 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 26 | 3,714286 |
| 63 | 4 | 5 | 3 | 3 | 4 | 5 | 5 | 29 | 4,142857 |
| 64 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 22 | 3,142857 |
| 65 | 4 | 3 | 4 | 4 | 3 | 2 | 2 | 22 | 3,142857 |
| 66 | 3 | 4 | 3 | 5 | 2 | 3 | 3 | 23 | 3,285714 |
| 67 | 4 | 1 | 4 | 5 | 2 | 2 | 2 | 20 | 2,857143 |
| 68 | 5 | 5 | 5 | 4 | 3 | 2 | 5 | 29 | 4,142857 |
| 69 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 25 | 3,571429 |
| 70 | 3 | 3 | 3 | 4 | 2 | 2 | 3 | 20 | 2,857143 |
| 71 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 26 | 3,714286 |
| 72 | 4 | 3 | 3 | 4 | 3 | 2 | 3 | 22 | 3,142857 |
| 73 | 3 | 3 | 3 | 5 | 3 | 3 | 3 | 23 | 3,285714 |
| 74 | 4 | 3 | 1 | 3 | 4 | 3 | 3 | 21 | 3 |
| 75 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 27 | 3,857143 |
| 76 | 4 | 4 | 3 | 3 | 5 | 4 | 5 | 28 | 4 |
| 77 | 1 | 2 | 3 | 3 | 4 | 4 | 5 | 22 | 3,142857 |
| 78 | 3 | 3 | 2 | 4 | 4 | 3 | 3 | 22 | 3,142857 |

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|------|------|------|------|------|------|------|------|-------|----------|
| 79 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 27 | 3,857143 |
| 80 | 3 | 3 | 2 | 4 | 4 | 3 | 3 | 22 | 3,142857 |
| 81 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 | 5 |
| 82 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 26 | 3,714286 |
| 83 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 | 5 |
| 84 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 30 | 4,285714 |
| 85 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 | 5 |
| 86 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 88 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 30 | 4,285714 |
| 89 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 34 | 4,857143 |
| 90 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 29 | 4,142857 |
| 91 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 31 | 4,428571 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 93 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 30 | 4,285714 |
| 94 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 31 | 4,428571 |
| 95 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 30 | 4,285714 |
| 96 | 3 | 4 | 5 | 4 | 3 | 4 | 5 | 28 | 4 |
| 97 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 98 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 24 | 3,428571 |
| 99 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 100 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| MEAN | 3,69 | 3,66 | 3,74 | 4,23 | 3,71 | 3,63 | 3,75 | 26,41 | 3,772857 |

Tabulasi 100 Responden Kepatuhan Wajib Pajak

| No Responden | Kepatuhan Wajib Pajak | | | | | | TOTAL | MEAN |
|--------------|-----------------------|-------|-------|-------|-------|-------|-------|---------|
| | KPT 1 | KPT 2 | KPT 3 | KPT 4 | KPT 5 | KPT 6 | | |
| 1 | 5 | 3 | 4 | 4 | 4 | 5 | 25 | 4,16667 |
| 2 | 5 | 3 | 4 | 4 | 5 | 4 | 25 | 4,16667 |
| 3 | 4 | 3 | 5 | 3 | 4 | 4 | 23 | 3,83333 |
| 4 | 5 | 3 | 4 | 3 | 5 | 4 | 24 | 4 |
| 5 | 4 | 3 | 5 | 3 | 4 | 5 | 24 | 4 |
| 6 | 5 | 3 | 5 | 3 | 5 | 5 | 26 | 4,33333 |
| 7 | 5 | 2 | 4 | 4 | 4 | 4 | 23 | 3,83333 |
| 8 | 3 | 1 | 4 | 1 | 1 | 4 | 14 | 2,33333 |
| 9 | 5 | 4 | 4 | 4 | 5 | 4 | 26 | 4,33333 |
| 10 | 5 | 1 | 5 | 2 | 4 | 4 | 21 | 3,5 |
| 11 | 4 | 3 | 4 | 3 | 4 | 3 | 21 | 3,5 |
| 12 | 5 | 3 | 4 | 3 | 5 | 4 | 24 | 4 |
| 13 | 5 | 3 | 4 | 4 | 4 | 4 | 24 | 4 |
| 14 | 5 | 2 | 4 | 4 | 4 | 5 | 24 | 4 |
| 15 | 4 | 2 | 3 | 2 | 2 | 4 | 17 | 2,83333 |
| 16 | 4 | 2 | 3 | 2 | 4 | 3 | 18 | 3 |
| 17 | 3 | 2 | 4 | 2 | 2 | 4 | 17 | 2,83333 |
| 18 | 4 | 2 | 4 | 3 | 4 | 4 | 21 | 3,5 |
| 19 | 4 | 2 | 4 | 4 | 3 | 4 | 21 | 3,5 |
| 20 | 5 | 3 | 4 | 3 | 5 | 4 | 24 | 4 |
| 21 | 4 | 2 | 4 | 5 | 5 | 3 | 23 | 3,83333 |
| 22 | 2 | 3 | 4 | 4 | 1 | 4 | 18 | 3 |
| 23 | 3 | 1 | 3 | 2 | 3 | 3 | 15 | 2,5 |
| 24 | 5 | 2 | 4 | 2 | 4 | 4 | 21 | 3,5 |
| 25 | 5 | 3 | 4 | 2 | 4 | 4 | 22 | 3,66667 |
| 26 | 3 | 5 | 5 | 4 | 2 | 4 | 23 | 3,83333 |
| 27 | 5 | 2 | 5 | 3 | 5 | 5 | 25 | 4,16667 |
| 28 | 3 | 3 | 5 | 4 | 3 | 5 | 23 | 3,83333 |
| 29 | 3 | 3 | 4 | 4 | 4 | 4 | 22 | 3,66667 |
| 30 | 3 | 3 | 3 | 2 | 3 | 3 | 17 | 2,83333 |
| 31 | 4 | 5 | 2 | 4 | 4 | 3 | 22 | 3,66667 |
| 32 | 4 | 2 | 4 | 4 | 4 | 4 | 22 | 3,66667 |
| 33 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| 34 | 4 | 2 | 4 | 3 | 4 | 4 | 21 | 3,5 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| 36 | 3 | 4 | 4 | 4 | 4 | 3 | 22 | 3,66667 |
| 37 | 4 | 5 | 4 | 5 | 4 | 3 | 25 | 4,16667 |

| | | | | | | | | |
|----|---|---|---|---|---|---|----|---------|
| 38 | 5 | 2 | 4 | 4 | 4 | 3 | 22 | 3,66667 |
| 39 | 5 | 1 | 5 | 5 | 3 | 5 | 24 | 4 |
| 40 | 4 | 4 | 4 | 5 | 5 | 4 | 26 | 4,33333 |
| 41 | 4 | 3 | 3 | 3 | 3 | 4 | 20 | 3,33333 |
| 42 | 3 | 4 | 4 | 4 | 4 | 4 | 23 | 3,83333 |
| 43 | 4 | 4 | 4 | 2 | 4 | 4 | 22 | 3,66667 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| 45 | 5 | 5 | 5 | 2 | 5 | 3 | 25 | 4,16667 |
| 46 | 4 | 2 | 4 | 4 | 4 | 3 | 21 | 3,5 |
| 47 | 4 | 4 | 5 | 2 | 5 | 5 | 25 | 4,16667 |
| 48 | 3 | 4 | 4 | 4 | 5 | 5 | 25 | 4,16667 |
| 49 | 2 | 3 | 4 | 3 | 2 | 4 | 18 | 3 |
| 50 | 4 | 2 | 4 | 4 | 4 | 4 | 22 | 3,66667 |
| 51 | 5 | 4 | 3 | 3 | 4 | 4 | 23 | 3,83333 |
| 52 | 4 | 4 | 4 | 4 | 4 | 5 | 25 | 4,16667 |
| 53 | 4 | 3 | 4 | 2 | 4 | 4 | 21 | 3,5 |
| 54 | 4 | 4 | 4 | 4 | 5 | 4 | 25 | 4,16667 |
| 55 | 4 | 3 | 4 | 4 | 4 | 4 | 23 | 3,83333 |
| 56 | 4 | 3 | 3 | 4 | 4 | 4 | 22 | 3,66667 |
| 57 | 4 | 4 | 3 | 5 | 5 | 4 | 25 | 4,16667 |
| 58 | 4 | 4 | 4 | 2 | 5 | 5 | 24 | 4 |
| 59 | 4 | 4 | 4 | 2 | 4 | 4 | 22 | 3,66667 |
| 60 | 4 | 5 | 4 | 2 | 4 | 4 | 23 | 3,83333 |
| 61 | 2 | 3 | 4 | 4 | 2 | 2 | 17 | 2,83333 |
| 62 | 4 | 4 | 4 | 2 | 3 | 4 | 21 | 3,5 |
| 63 | 5 | 2 | 4 | 3 | 5 | 4 | 23 | 3,83333 |
| 64 | 4 | 3 | 4 | 4 | 4 | 3 | 22 | 3,66667 |
| 65 | 4 | 2 | 3 | 2 | 2 | 4 | 17 | 2,83333 |
| 66 | 3 | 3 | 3 | 4 | 5 | 5 | 23 | 3,83333 |
| 67 | 2 | 1 | 4 | 5 | 1 | 4 | 17 | 2,83333 |
| 68 | 5 | 2 | 3 | 2 | 2 | 4 | 18 | 3 |
| 69 | 3 | 1 | 4 | 3 | 3 | 4 | 18 | 3 |
| 70 | 3 | 3 | 4 | 4 | 2 | 5 | 21 | 3,5 |
| 71 | 2 | 2 | 3 | 2 | 2 | 3 | 14 | 2,33333 |
| 72 | 3 | 4 | 3 | 2 | 4 | 3 | 19 | 3,16667 |
| 73 | 4 | 5 | 4 | 1 | 5 | 3 | 22 | 3,66667 |
| 74 | 4 | 1 | 4 | 3 | 3 | 3 | 18 | 3 |
| 75 | 4 | 3 | 4 | 4 | 4 | 2 | 21 | 3,5 |
| 76 | 3 | 5 | 4 | 4 | 3 | 2 | 21 | 3,5 |
| 77 | 1 | 3 | 2 | 4 | 1 | 5 | 16 | 2,66667 |
| 78 | 4 | 4 | 4 | 4 | 4 | 3 | 23 | 3,83333 |

| | | | | | | | | |
|------|-------------|------------|-------------|-------------|-------------|-------------|--------------|-----------------|
| 79 | 4 | 4 | 4 | 3 | 4 | 4 | 23 | 3,83333 |
| 80 | 4 | 4 | 4 | 4 | 4 | 3 | 23 | 3,83333 |
| 81 | 5 | 1 | 5 | 5 | 5 | 5 | 26 | 4,33333 |
| 82 | 3 | 2 | 4 | 4 | 3 | 4 | 20 | 3,33333 |
| 83 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| 84 | 5 | 4 | 4 | 4 | 5 | 4 | 26 | 4,33333 |
| 85 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| 86 | 5 | 1 | 4 | 2 | 4 | 4 | 20 | 3,33333 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| 88 | 4 | 4 | 5 | 4 | 4 | 4 | 25 | 4,16667 |
| 89 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| 90 | 4 | 5 | 4 | 4 | 4 | 5 | 26 | 4,33333 |
| 91 | 4 | 5 | 5 | 4 | 4 | 5 | 27 | 4,5 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| 93 | 4 | 4 | 4 | 5 | 4 | 4 | 25 | 4,16667 |
| 94 | 4 | 5 | 4 | 5 | 4 | 5 | 27 | 4,5 |
| 95 | 4 | 4 | 5 | 4 | 4 | 4 | 25 | 4,16667 |
| 96 | 5 | 4 | 3 | 4 | 5 | 4 | 25 | 4,16667 |
| 97 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| 98 | 4 | 4 | 2 | 4 | 4 | 4 | 22 | 3,66667 |
| 99 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| 100 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| MEAN | 3,98 | 3,2 | 3,97 | 3,47 | 3,83 | 3,97 | 22,42 | 3,736667 |

Lampiran 3 Uji Validitas

1) Penerapan E-filing

Hasil Uji Validitas Variabel Penerapan e-Filing

Correlations

| | | PE-F1 | PE-F2 | PE-F3 | FE-F4 | PE-F5 | PE-F6 | PE-F7 | Total PE-F |
|-----------|---------------------|--------|--------|--------|--------|--------|--------|--------|------------|
| PE-F1 | Pearson Correlation | 1 | .335** | -.007 | .049 | .235* | .396** | .428** | .562** |
| | Sig. (2-tailed) | | .001 | .941 | .628 | .018 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| PE-F2 | Pearson Correlation | .335** | 1 | .198* | .087 | .205* | .046 | .255* | .512** |
| | Sig. (2-tailed) | .001 | | .049 | .389 | .041 | .651 | .010 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| PE-F3 | Pearson Correlation | -.007 | .198* | 1 | .529** | .324** | -.061 | .094 | .604** |
| | Sig. (2-tailed) | .941 | .049 | | .000 | .001 | .549 | .351 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| PE-F4 | Pearson Correlation | .049 | .087 | .529** | 1 | .191 | -.032 | .173 | .598** |
| | Sig. (2-tailed) | .628 | .389 | .000 | | .057 | .755 | .085 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| PE-F5 | Pearson Correlation | .235* | .205* | .324** | .191 | 1 | .125 | .282** | .611** |
| | Sig. (2-tailed) | .018 | .041 | .001 | .057 | | .217 | .004 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| PE-F6 | Pearson Correlation | .396** | .046 | -.061 | -.032 | .125 | 1 | .417** | .386** |
| | Sig. (2-tailed) | .000 | .651 | .549 | .755 | .217 | | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| PE-F7 | Pearson Correlation | .428** | .255* | .094 | .173 | .282** | .417** | 1 | .631** |
| | Sig. (2-tailed) | .000 | .010 | .351 | .085 | .004 | .000 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Totals WP | Pearson Correlation | .562** | .512** | .604** | .598** | .611** | .386** | .631** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

2) Tingkat Pemahaman Perpajakan

Hasil Uji Validitas Variabel Tingkat Pemahaman Perpajakan

Correlations

| | | TPP1 | TPP2 | TPP3 | TPP4 | TPP5 | TPP6 | Total TPP |
|-----------|---------------------|--------|--------|--------|--------|--------|--------|-----------|
| TPP1 | Pearson Correlation | 1 | .421** | .505** | .446** | .426** | .398** | .707** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| TPP2 | Pearson Correlation | .421** | 1 | .324** | .435** | .484** | .522** | .762** |
| | Sig. (2-tailed) | .000 | | .001 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| TPP3 | Pearson Correlation | .505** | .324** | 1 | .386** | .377** | .411** | .668** |
| | Sig. (2-tailed) | .000 | .001 | | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| TPP4 | Pearson Correlation | .446** | .435** | .386** | 1 | .351** | .367** | .675** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| TPP5 | Pearson Correlation | .426** | .484** | .377** | .351** | 1 | .479** | .754** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| TPP6 | Pearson Correlation | .398** | .522** | .411** | .367** | .479** | 1 | .744** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| TotalTP P | Pearson Correlation | .707** | .762** | .668** | .675** | .754** | .744** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

** . Correlation is significant at the 0.01 level (2-tailed).

3) Kesadaran Wajib Pajak

Hasil Uji Validitas Variabel Kesadaran Wajib Pajak

Correlations

| | | KWP 1 | KWP 2 | KWP 3 | KWP 4 | KWP 5 | KWP 6 | KWP 7 | Total KWP |
|--------------|-----------------|----------|----------|----------|----------|----------|----------|----------|--------------|
| KWP 1 | Pearson | 1 | .373** | .291** | .258** | .221* | .230* | .177 | .596** |
| | Correlation | | | | | | | | |
| | Sig. (2-tailed) | | .000 | .003 | .010 | .027 | .021 | .079 | .000 |
| KWP 2 | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | Pearson | .373** | 1 | .375** | .253* | .282** | .281** | .322** | .696** |
| | Correlation | | | | | | | | |
| KWP 3 | Sig. (2-tailed) | .000 | | .000 | .011 | .004 | .005 | .001 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | Pearson | .291** | .375** | 1 | .220* | .181 | .377** | .254* | .631** |
| KWP 4 | Correlation | | | | | | | | |
| | Sig. (2-tailed) | .003 | .000 | | .028 | .072 | .000 | .011 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| KWP 5 | Pearson | .258** | .253* | .220* | 1 | -.046 | .138 | -.085 | .380** |
| | Correlation | | | | | | | | |
| | Sig. (2-tailed) | .010 | .011 | .028 | | .649 | .170 | .399 | .000 |
| KWP 6 | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | Pearson | .221* | .282** | .181 | -.046 | 1 | .514** | .481** | .624** |
| | Correlation | | | | | | | | |
| KWP 7 | Sig. (2-tailed) | .027 | .004 | .072 | .649 | | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | Pearson | .230* | .281** | .377** | .138 | .514** | 1 | .449** | .708** |
| KWP Total | Correlation | | | | | | | | |
| | Sig. (2-tailed) | .021 | .005 | .000 | .170 | .000 | | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| KWP Total | Pearson | .177 | .322** | .254* | -.085 | .481** | .449** | 1 | .616** |
| | Correlation | | | | | | | | |
| | Sig. (2-tailed) | .079 | .001 | .011 | .399 | .000 | .000 | | .000 |
| KWP Total | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | Pearson | .596** | .696** | .631** | .380** | .624** | .708** | .616** | 1 |
| | Correlation | | | | | | | | |
| KWP Total | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | Pearson | | | | | | | | |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

4) Kepatuhan Wajib Pajak

Hasil Uji Validitas Variabel Kepatuhan Wajib Pajak

Correlations

| | | KPT1 | KPT2 | KPT3 | KPT4 | KPT5 | KPT6 | Total KPT |
|--------------|---------------------|--------|--------|--------|--------|--------|--------|--------------|
| KPT1 | Pearson Correlation | 1 | .034 | .287** | .011 | .666** | .197* | .598** |
| | Sig. (2-tailed) | | .734 | .004 | .914 | .000 | .049 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| KPT2 | Pearson Correlation | .034 | 1 | .073 | .242* | .356** | .043 | .591** |
| | Sig. (2-tailed) | .734 | | .469 | .015 | .000 | .669 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| KPT3 | Pearson Correlation | .287** | .073 | 1 | .157 | .262** | .298** | .509** |
| | Sig. (2-tailed) | .004 | .469 | | .120 | .009 | .003 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| KPT4 | Pearson Correlation | .011 | .242* | .157 | 1 | .183 | .171 | .539** |
| | Sig. (2-tailed) | .914 | .015 | .120 | | .068 | .088 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| KPT5 | Pearson Correlation | .666** | .356** | .262** | .183 | 1 | .144 | .772** |
| | Sig. (2-tailed) | .000 | .000 | .009 | .068 | | .153 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| KPT6 | Pearson Correlation | .197* | .043 | .298** | .171 | .144 | 1 | .454** |
| | Sig. (2-tailed) | .049 | .669 | .003 | .088 | .153 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| TotalK PT | Pearson Correlation | .598** | .591** | .509** | .539** | .772** | .454** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Lampiran 4 uji reliabilitas

Hasil Uji Reliabilitas Penerapan E-filing

| Item Pernyataan | Cronbach's Alpha(α) | Keterangan |
|-----------------|------------------------------|--------------|
| PE-F 1 | 0,733 | Reliabilitas |
| PE-F 2 | 0,739 | Reliabilitas |
| PE-F 3 | 0,744 | Reliabilitas |
| PE-F 4 | 0,762 | Reliabilitas |
| PE-F 5 | 0,729 | Reliabilitas |
| PE-F 6 | 0,745 | Reliabilitas |
| PE-F 7 | 0,721 | Reliabilitas |

Hasil Uji Reliabilitas Tingkat Pemahaman Perpajakan

| Item Pernyataan | Cronbach's Alpha(α) | Keterangan |
|-----------------|------------------------------|--------------|
| TPP 1 | 0,838 | Reliabilitas |
| TPP 2 | 0,842 | Reliabilitas |
| TPP 3 | 0,846 | Reliabilitas |
| TPP 4 | 0,846 | Reliabilitas |
| TPP 5 | 0,849 | Reliabilitas |
| TPP 6 | 0,838 | Reliabilitas |

Hasil Uji Reliabilitas Kesadaran Wajib Pajak

| Item Pernyataan | Cronbach's Alpha(α) | Keterangan |
|-----------------|------------------------------|--------------|
| KWP 1 | 0,808 | Reliabilitas |
| KWP 2 | 0,800 | Reliabilitas |
| KWP 3 | 0,802 | Reliabilitas |
| KWP 4 | 0,825 | Reliabilitas |
| KWP 5 | 0,804 | Reliabilitas |
| KWP 6 | 0,794 | Reliabilitas |
| KWP 7 | 0,804 | Reliabilitas |

Hasil Uji Reliabilitas Kepatuhan Wajib Pajak

| Item Pernyataan | Cronbach's Alpha(α) | Keterangan |
|-----------------|------------------------------|--------------|
| KPT 1 | 0,677 | Reliabilitas |
| KPT 2 | 0,733 | Reliabilitas |
| KPT3 | 0,686 | Reliabilitas |
| KPT4 | 0,720 | Reliabilitas |
| KPT5 | 0,634 | Reliabilitas |
| KPT6 | 0,701 | Reliabilitas |

Hasil Analisis Statistik Deskriptif Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|------|----------------|
| Penerapan E-filing | 100 | 2.29 | 5.00 | 3.70 | .487 |
| Tingkat Kesadaran | 100 | 1.00 | 4.29 | 3.45 | .526 |
| Kepatuhan | 100 | 2.86 | 5.00 | 3.77 | .478 |
| Valid N (listwise) | 100 | 2.33 | 5.00 | 3.74 | .534 |

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 100 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 2.71209296 |
| | Absolute | .117 |
| Most Extreme Differences | Positive | .065 |
| | Negative | -.117 |
| Kolmogorov-Smirnov Z | | 1.173 |
| Asymp. Sig. (2-tailed) | | .128 |

a. Test distribution is Normal.

b. Calculated from data.

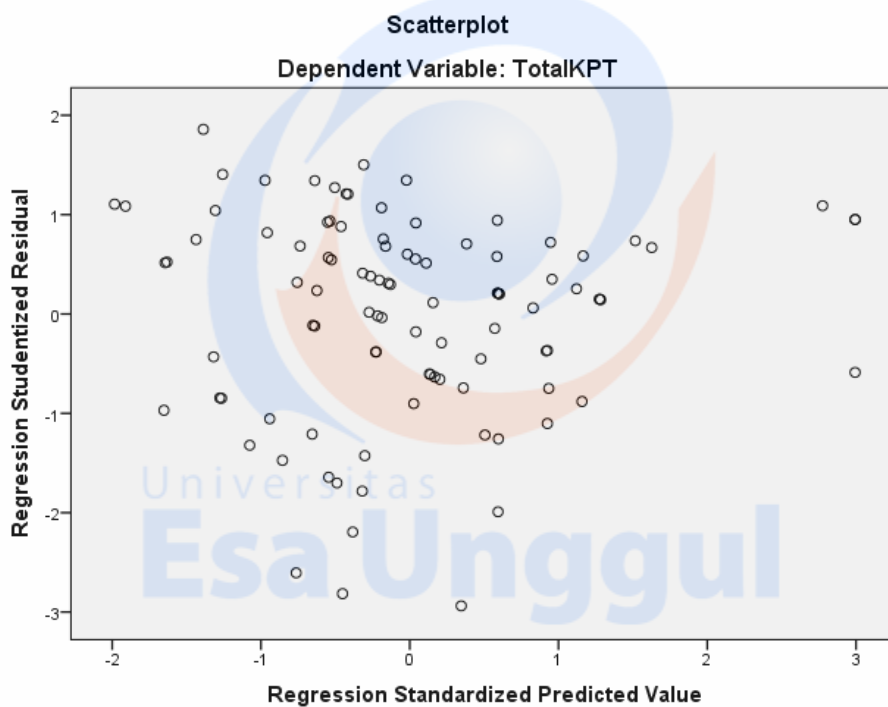
Hasil Uji Multikolonieritas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 7.074 | 2.741 | | 2.581 | .011 | | |
| | TotalPE-F | .201 | .093 | .214 | 2.159 | .033 | .761 | 1.315 |
| | TotalTPP | .012 | .081 | .014 | .152 | .880 | .859 | 1.165 |
| | TotalKWP | .373 | .101 | .389 | 3.685 | .000 | .670 | 1.493 |

a. Dependent Variable: TotalKPT

Hasil Uji Heteroskedastisitas



Hasil Uji Koefisien Determinasi (R²)

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .532 ^a | .284 | .261 | 2.7541 |

a. Predictors: (Constant), TotalKWP, TotalTPP, TotalPE-F

b. Dependent Variable: TotalKPT

Hasil

Simultan (Uji F)

Uji

ANOVA^a

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 288.171 | 3 | 96.057 | 12.664 | .000 ^b |
| | Residual | 728.189 | 96 | 7.585 | | |
| | Total | 1016.360 | 99 | | | |

a. Dependent Variable: TotalKPT

b. Predictors: (Constant), TotalKWP, TotalTPP, TotalPE-F

Hasil Signifikansi Parameter Individual (Uji T)

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|-------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 7.074 | 2.741 | | 2.581 | .011 | | |
| | TotalPE-F | .201 | .093 | .214 | 2.159 | .033 | .761 | 1.315 |
| | TotalTPP | .012 | .081 | .014 | .152 | .880 | .859 | 1.165 |
| | TotalKW P | .373 | .101 | .389 | 3.685 | .000 | .670 | 1.493 |

a. Dependent Variable: TotalKPT